

FEB 14 '11 -11 49 AM

LAW OFFICES OF
LOUIS E. GITOMER

SURFACE TRANSPORTATION BOARD

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February 14, 2011

Ms. Cynthia T. Brown
Chief of the Section of Administration, Office of Proceedings
Surface Transportation Board
395 E Street, S.W.
Washington, D. C. 20423

Dear Ms. Brown:

I have enclosed for e-filing the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of Assignment of Subleases, a secondary document, dated as of February 14, 2011. The primary document to which this is connected is recorded under a new Recordation Number. We request that this document be recorded under the new Recordation Number with the suffix "A".

The names and addresses of the parties to the Memorandum of Assignment of Subleases are:

Lessor:

Banc of America Leasing & Capital, LLC
2059 Northlake Parkway, 4 South
Tucker, GA 30084

Lessee:

Everest Railcar Services, Inc.
1391 Plaza Place, Suite C
Springdale, AR 72764

A description of the equipment covered by the Memorandum of Assignment of Subleases consists of 25 rail cars numbered HWCX 3201-3225, inclusive.

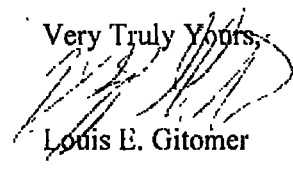
A fee of \$41.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204
Lou_Gitomer@verizon.net

Ms. Cynthia T. Brown
February 14, 2011
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A short summary of the document to appear in the index follows: a Memorandum of Assignment of Subleases between Banc of America Leasing & Capital, LLC, 2059 Northlake Parkway, 4 South, Tucker, GA 30084, and Everest Railcar Services, Inc., 1391 Plaza Place, Suite C, Springdale, AR 72764, covering 25 rail cars numbered HWCX 3201-3225, inclusive.

Very Truly Yours,



Louis E. Gitomer

Enclosure

FEB 14 '11 -11 49 AM

~~CONFIDENTIAL~~ TRANSPORTATION BOARD

MEMORANDUM OF ASSIGNMENT OF SUBLEASES

between

**EVEREST RAILCAR SERVICES, INC.,
as Lessee**

and

**BANC OF AMERICA LEASING & CAPITAL, LLC,
as Lessor**

**FILED WITH THE SURFACE TRANSPORTATION BOARD PURSUANT TO 49 U.S.C.
§11301**

on February ____, 2011 at ____:____.m.

STB - (Subleases)

MEMORANDUM OF ASSIGNMENT OF SUBLEASES

THIS MEMORANDUM OF ASSIGNMENT OF SUBLEASES is effective as of February 14, 2011, by and between **EVEREST RAILCAR SERVICES, INC.** ("Lessee") and **BANC OF AMERICA LEASING & CAPITAL, LLC**, ("Lessor"), with reference to the following:

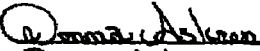
Lessee, as lessee, Lessor, as lessor, are parties to that certain Subleasing Consent and Amendment dated as of February 14, 2011 (as amended, the "Subleasing Consent and Amendment") whereby Lessee has pledged, assigned, transferred and granted to Lessor, a continuing, first priority security interest in any and all Lease Agreements (as defined in the Subleasing Consent and Amendment) to the extent the same relate to the railcars described in Exhibit A hereto (the "Units"), together with all proceeds thereof, including proceeds in the form of goods, accounts, chattel paper, documents, instruments, general intangibles, investment property, deposit accounts, letter of credit rights and supporting obligations, and all books and records solely regarding the leasing or subleasing of the Units under the Agreement, the Schedules thereto and the Lease Agreements (each as defined in the Subleasing Consent and Amendment).

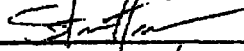
[*signatures appear on next page*]

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Assignment of Subleases to be executed as of the date first above written.

Banc of America Leasing & Capital, LLC

EVEREST RAILCAR SERVICES, INC.

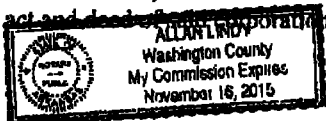
By: 
Name: Donna Aakren
Title: Assistant Vice President

By: 
Name: Steven H. Hanks
Title: President

STB - (Subleasing)

STATE OF A. Kansas
COUNTY OF Washington
TO WIT:

On this 18th day of January before me appeared
Steven Hradkyk, to me personally known, who being by me duly sworn, says that he
is the President of EVEREST RAILCAR SERVICES, INC., that said
instrument was signed on Jan 18, 2011 on behalf of said corporation by authority of its
Board of Directors, and she acknowledged that the execution of the foregoing instrument was the
free act and deed of said corporation.



[Notarial Seal]

[Signature]
Notary Public

My commission expires:

Nov 16, 2015

STATE OF Georgia
COUNTY OF DeKalb
TO WIT:

On this 2nd day of February, 2011 before me appeared Dana Askren, to me personally known, who being by me duly sworn, says that he is the Asst. Vice President of BANC OF AMERICA LEASING & CAPITAL, LLC, that said instrument was signed on 2-2, 2011 on behalf of said corporation by authority of its Board of Directors, and she acknowledged that the execution of the foregoing instrument was the free act and deed of said corporation.

[Notarial Seal]

Shenita V. Jones
Notary Public

My commission expires: October 21, 2012

SHENITA V. JONES
NOTARY PUBLIC
DeKalb County - State of Georgia
My Comm. Expires Oct. 21, 2012

STB - (Subleasing)

EXHIBIT A
TO MEMORANDUM OF LEASE AGREEMENT
DATED AS OF _____, 201

Prev Mark	Prev Num	Curr Mark	Curr Num
		HWCX	003201
		HWCX	003202
		HWCX	003203
		HWCX	003204
		HWCX	003205
		HWCX	003206
		HWCX	003207
		HWCX	003208
		HWCX	003209
		HWCX	003210
		HWCX	003211
		HWCX	003212
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